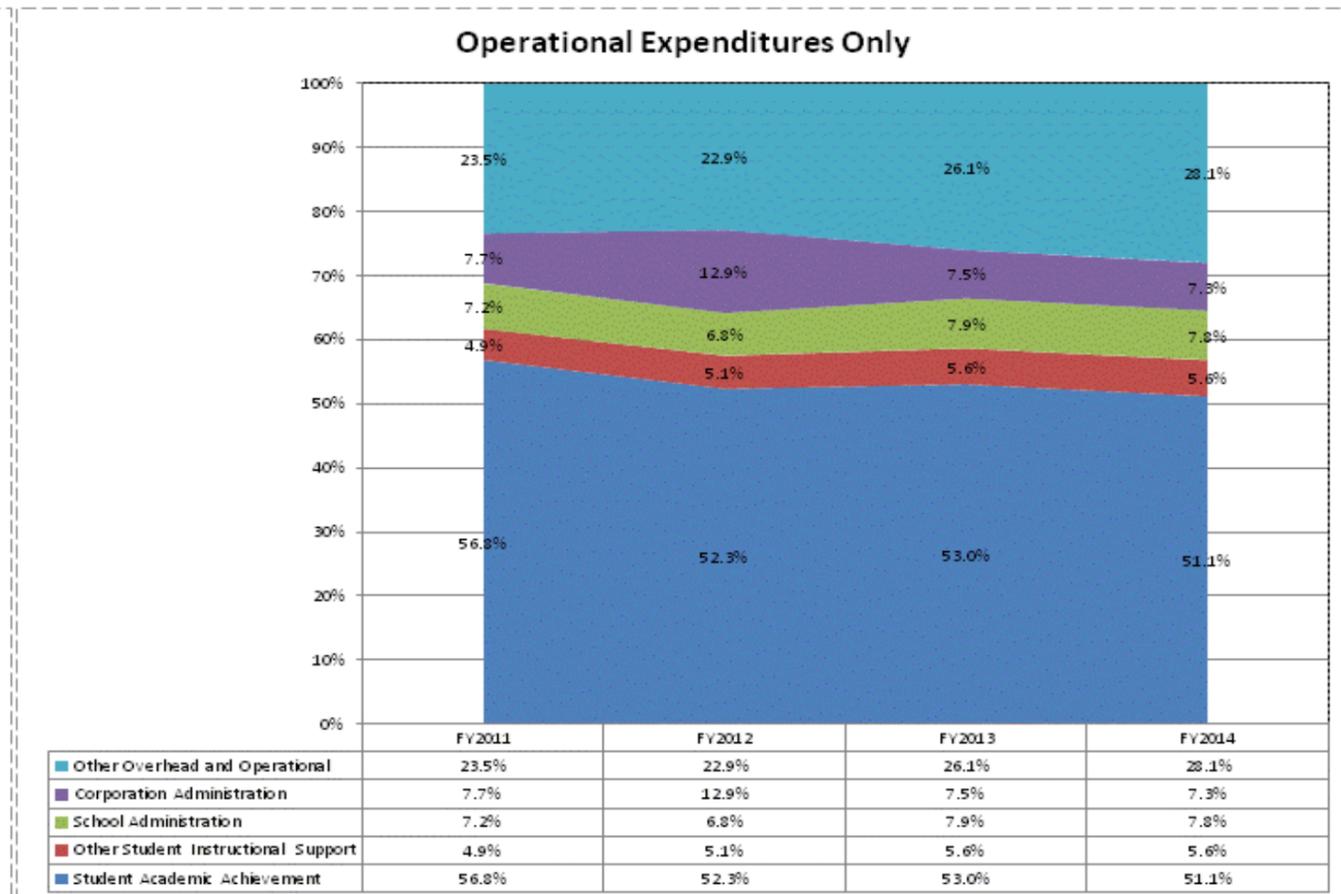
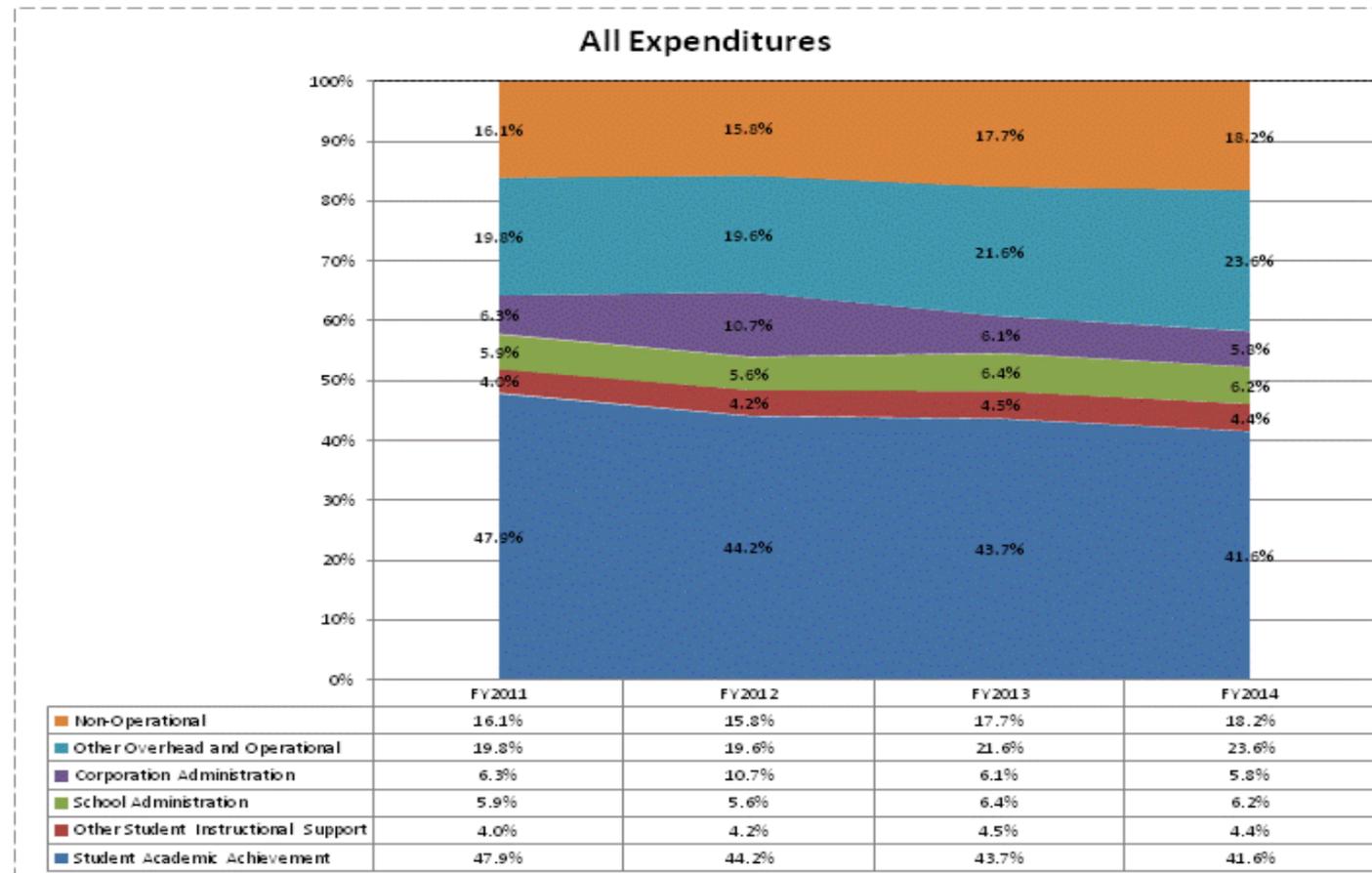


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Blackford County Schools (515)

Blackford County Schools (515)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$12,019,222	54.3%	\$10,704,862	49.4%	\$8,129,502	43.7%	\$7,801,458	41.6%
Student Instructional Support	\$1,892,386	8.6%	\$1,938,884	8.9%	\$2,021,402	10.9%	\$2,003,068	10.7%
Overhead and Operational Nonoperational	\$4,470,904	20.2%	\$5,354,085	24.7%	\$5,155,083	27.7%	\$5,522,256	29.5%
Nonoperational	\$3,739,520	16.9%	\$3,693,570	17.0%	\$3,284,591	17.7%	\$3,417,015	18.2%
Grand Total	\$22,122,032		\$21,691,401		\$18,590,578		\$18,743,796	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	62.9%	58.3%	54.6%	52.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Blackford County Schools (515)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$8,075	\$0	N/A	N/A	-100%
11050 Regular Programs; Full Day Kindergarten	\$435,227	\$582,946	\$451,004	\$402,889	-7%	-31%	-11%
11100 Regular Programs; Elementary	\$2,669,501	\$3,162,405	\$3,086,281	\$2,851,371	7%	-10%	-8%
11200 Regular Programs; Middle/Junior High	\$1,877,708	\$2,260,985	\$962,326	\$1,109,624	-41%	-51%	15%
11300 Regular Programs; High School	\$2,042,810	\$2,515,213	\$1,789,745	\$1,820,610	-11%	-28%	2%
11350 Regular Programs; High School; Academic Honors Diploma	\$32,400	\$40,000	\$31,500	\$26,000	-20%	-35%	-17%
11430 Vocational Education; Distributive Education	\$1,150	\$15	\$173	\$0	-100%	-100%	-100%
11450 Vocational Education; Consumer and Homemaking	\$80,328	\$115,543	\$54,641	\$57,021	-29%	-51%	4%
11470 Vocational Education; Business Education	\$0	\$48,894	\$41,042	\$53,514	N/A	9%	30%
11590 Other Vocational Education Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$1,576	N/A	N/A	N/A
11910 Other Regular Programs; Competency Testing	\$5,272	\$258	\$0	\$5,533	5%	> 500%	N/A
12110 Gifted And Talented; Gifted and Talented	\$14,432	\$34,601	\$35,071	\$17,879	24%	-48%	-49%
12210 Mental Disabilities; Mild Mental Disabilities	\$185,635	\$162,598	\$193,075	\$97,670	-47%	-40%	-49%
12220 Mental Disabilities; Moderate Mental Disabilities	\$42,262	\$54,555	\$68,266	\$52,523	24%	-4%	-23%
12230 Mental Disabilities; Severe Mental Disabilities	\$49,987	\$105,010	\$30,982	\$143,960	188%	37%	365%
12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$2,519	\$0	N/A	N/A	-100%
12350 Physical Impairment; Homebound	\$2,975	\$3,689	\$9,845	\$4,938	66%	34%	-50%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$67,260	\$82,183	\$29,889	\$0	-100%	-100%	-100%
12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12610 Learning Disability	\$402,769	\$539,078	\$438,614	\$319,362	-21%	-41%	-27%
12710 Equal Opportunity At Risk	\$10,372	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$85,684	\$129,066	\$133,906	\$65,042	-24%	-50%	-51%
12900 Other Special Programs	\$67,301	\$125,266	\$79,043	\$54,690	-19%	-56%	-31%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$1,644	\$192	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$29,021	\$34,931	\$48,768	\$36,070	24%	3%	-26%
14300 Summer School Programs; High School	\$28,538	\$33,551	\$11,567	\$0	-100%	-100%	-100%
16100 Remediation Testing	\$13,387	\$3,652	\$698	\$468	-97%	-87%	-33%
16200 Preventive Remediation	\$73,540	\$20,247	\$44,932	\$100,573	37%	397%	124%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$73,409	\$46,734	\$12,398	\$46,318	-37%	-1%	274%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$42,998	\$48,785	\$45,210	\$51,161	19%	5%	13%
22110 Improvement of Instruction; Service Area Direction	\$64,199	\$50,395	\$63,133	\$74,946	17%	49%	19%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$19,505	\$5,996	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$100,779	\$58,157	\$150,150	\$200,666	99%	245%	34%
22220 Library/Media Services; School Library	\$206,046	\$198,557	\$120,340	\$72,484	-65%	-63%	-40%
22230 Library/Media Services; Audiovisual	\$151	\$90	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$11,822	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$5,244	\$0	\$3,750	\$3,875	-26%	N/A	3%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$15,810	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$196,683	\$0	\$0	\$0	-100%	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$21,208	\$16,414	N/A	N/A	-23%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$222,612	\$237,253	\$160,754	\$113,951	-49%	-52%	-29%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$371	\$4,017	\$597	\$330	-11%	-92%	-45%
26497 2007 Account Code - Teachers Retirement Fund	\$477,897	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$9,656,728	\$10,704,862	\$8,129,502	\$7,801,458	-19%	-27%	-4%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$10,821	\$173	\$0	\$0	-100%	-100%	N/A
21120 Attendance and Social Work Services; Attendance Services	\$27,764	\$27,683	\$29,369	\$20,997	-24%	-24%	-29%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Blackford County Schools (515)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21130 Attendance and Social Work Services; Social Work Services	\$31,632	\$78,681	\$73,258	\$79,260	151%	1%	8%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$441	\$9,250	\$10,532	\$8,532	> 500%	-8%	-19%
21220 Guidance Services; Counseling Services	\$214,541	\$308,665	\$311,740	\$314,776	47%	2%	1%
21320 Health Services; Medical Services	\$0	\$1,135	\$1,668	\$1,005	N/A	-12%	-40%
21340 Health Services; Nurse Services	\$76,782	\$102,733	\$90,100	\$99,233	29%	-3%	10%
21390 Health Services; Other Health Services	\$5,798	\$6,144	\$8,121	\$9,453	63%	54%	16%
21420 Psychological Testing	\$53,273	\$90,673	\$132,105	\$138,314	160%	53%	5%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$171,509	\$173,354	\$164,924	\$146,320	-15%	-16%	-11%
21810 Special Education Administration; Service Area Direction	\$15,227	\$0	\$0	\$0	-100%	N/A	N/A
21890 Special Education Administration; Other Special Education Administration	\$40,264	\$59,865	\$15,979	\$16,004	-60%	-73%	0%
24100 Office of The Principal	\$677,286	\$920,252	\$1,051,379	\$1,040,563	54%	13%	-1%
24900 Other Support Services, School Administration	\$223,488	\$160,275	\$132,226	\$128,611	-42%	-20%	-3%
Student Instructional Support Total	\$1,548,826	\$1,938,884	\$2,021,402	\$2,003,068	29%	3%	-1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$18,745	\$15,061	\$19,482	\$12,965	-31%	-14%	-33%
23150 Board of Education; Legal Services	\$8,804	\$12,025	\$7,995	\$7,411	-16%	-38%	-7%
23160 Board of Education; Promotion Expenses	\$3,016	\$2,634	\$4,809	\$2,999	-1%	14%	-38%
23190 Board of Education; Other Governing Body Services	\$5,705	\$5,001	\$4,238	\$4,163	-27%	-17%	-2%
23210 Executive Administration; Office of The Superintendent	\$231,514	\$332,554	\$349,588	\$360,565	56%	8%	3%
23220 Executive Administration; Community Relations	\$34,604	\$39,652	\$47,211	\$46,465	34%	17%	-2%
23230 Executive Administration; Staff Relations and Negotiations	\$6,678	\$22,127	\$12,179	\$4,574	-32%	-79%	-62%
23290 Executive Administration; Other Executive Administration Services	\$925	\$4,898	\$2,149	\$2,858	209%	-42%	33%
25110 Fiscal Services; Office of The Business Manager	\$65,128	\$84,180	\$107,162	\$121,342	86%	44%	13%
25150 Fiscal Services; Payroll Services	\$15,808	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$974	\$10,994	\$1,605	\$346	-65%	-97%	-78%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$44,574	\$62,171	\$35,967	\$70,469	58%	13%	96%
25400 Planning, Research, Development and Evaluation	\$0	\$814	\$0	\$725	N/A	-11%	N/A
25750 Personnel Services; Health Services	\$4,212	\$103	\$46	\$0	-100%	-100%	-100%
25790 Personnel Services; Other Professional Services	\$0	\$425,954	\$403,857	\$326,555	N/A	-23%	-19%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$16,535	\$0	\$0	N/A	-100%	N/A
25850 Administrative Technology Services; Network Support	\$0	\$200,714	\$133,869	\$132,001	N/A	-34%	-1%
25950 Other Assessments	\$0	\$0	\$1,500	\$1,500	N/A	N/A	0%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$25,076	\$36,341	\$40,552	\$35,294	41%	-3%	-13%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,557,883	\$1,995,081	\$1,960,527	\$2,127,573	37%	7%	9%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$52,449	\$38,384	\$17,171	\$20,817	-60%	-46%	21%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$258,302	\$244,226	\$236,114	\$347,509	35%	42%	47%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$792	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$8,000	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$1,153	\$1,620	\$3,933	\$4,537	294%	180%	15%
26700 Operation and Maintenance of Plant Services; Insurance	\$259,356	\$113,916	\$213,161	\$187,815	-28%	65%	-12%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$5,508	\$4,591	\$4,843	\$10,320	87%	125%	113%
27010 Student Transportation; Service Area Direction	\$28,387	\$52,954	\$41,740	\$38,299	35%	-28%	-8%
27100 Student Transportation; Vehicle Operation	\$325,458	\$443,723	\$410,046	\$429,159	32%	-3%	5%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$101,020	\$128,654	\$169,008	\$165,535	64%	29%	-2%
27400 Student Transportation; Purchase of School Buses	\$132,578	\$157,908	\$89,387	\$82,378	-38%	-48%	-8%
27500 Student Transportation; Insurance on Buses	\$38,950	\$26,086	\$15,167	\$15,852	-59%	-39%	5%
27700 Student Transportation; Contracted Transportation Services	\$761	\$1,621	\$0	\$0	-100%	-100%	N/A
27900 Student Transportation; Other Student Transportation Services	\$0	\$3,413	\$319	\$223	N/A	-93%	-30%
31100 Food Services Operations; Service Area Direction	\$23,419	\$26,466	\$27,929	\$26,674	14%	1%	-4%
31200 Food Services Operations; Food Preparation and Dispensing	\$294,437	\$335,907	\$339,935	\$338,686	15%	1%	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Blackford County Schools (515)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
31300 Food Services Operations; Food Delivery	\$7,678	\$8,723	\$0	\$0	-100%	-100%	N/A
31400 Food Services Operations; Food Purchases	\$358,381	\$410,526	\$413,002	\$426,710	19%	4%	3%
31900 Other Food Services	\$50,462	\$88,529	\$40,589	\$169,939	237%	92%	319%
Overhead and Operational Total	\$3,970,739	\$5,354,085	\$5,155,083	\$5,522,256	39%	3%	7%
Nonoperational							
33400 Athletic Coaches	\$183,389	\$220,602	\$158,019	\$167,263	-9%	-24%	6%
33990 Other Community Services; Other	\$22,610	\$16,657	\$845	\$0	-100%	-100%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$85,528	\$11,864	\$14,330	\$12,511	-85%	5%	-13%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$55,673	\$31,324	\$8,386	\$466	-99%	-99%	-94%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$294,254	\$246,226	\$77,938	\$77,939	-74%	-68%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$18,383	\$32,313	\$3,318	\$1,500	-92%	-95%	-55%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$245,065	\$315,824	\$214,684	\$397,744	62%	26%	85%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$50,000	\$0	N/A	N/A	-100%
51100 Debt Services; Principal on Debt; Bonds	\$294,633	\$230,000	\$275,000	\$290,000	-2%	26%	5%
52100 Debt Services; Interest on Debt; Bonds	\$90,968	\$80,315	\$54,068	\$97,091	7%	21%	80%
52200 Debt Services; Interest on Debt; Temporary Loans	\$29,868	\$136,944	\$57,504	\$0	-100%	-100%	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,371,500	\$1,600,000	\$1,860,000	\$1,940,000	-18%	21%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$771,500	\$510,500	\$432,500	N/A	-44%	-15%
Nonoperational Total	\$3,691,871	\$3,693,570	\$3,284,591	\$3,417,015	-7%	-7%	4%
Prorated By Fund							
26491 2007 Account Code - PERF	\$150,033	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$828,952	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,816,222	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$4,434	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$454,228	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,253,869	\$0	\$0	\$0	N/A	N/A	N/A